

Federal Form 990

Phase-in (Transitional) Rules to reduce filing burden of NEW for 990
Gross Receipts & Total Assets - **TEST**

--- Gross Receipts Normally ----	---- Filed in following year (or next for FYE Org with extension) -----			
Gross Receipts &/or Total Assets	2007 Tax Year	2008 Tax Year	2009 Tax Year	2010 Tax Year & >
≤ \$25K	990-N	990-N	990-N	
≤ \$50K				990-N
> \$25K & < \$100K / <\$250K	990-EZ or 990			
> \$25K & < \$1M / <\$2.5M		990-EZ or 990		
> \$25K & < \$500K / <\$1.25M			990-EZ or 990	
> \$50K & < \$200K / <\$500K				990-EZ or 990
≥\$100K / ≥\$250K	990			
≥\$1M / ≥\$2.5M		990		
≥\$500K / ≥\$1.25M			990	
≥\$200K / ≥\$500K				990